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7. (Twice amend d) The cosmetic powder according to claim 1, wherein said coating includes at least on of lipid, lipophilic and hydrophilic functional ubstances.

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10. (Twice amended) A process for the preparation of a cosmetic powder comprising the steps of:

preparation of a powder phase, wherein said powder comprises at least one of the group consisting of excipients, pigments, and spherical and non-spherical silica;

preparation of an alpha hydroxy acids polymer or co-polymer phase;

mixture of said powder phase and of said alpha hydroxy acids polymer or co-polymer phase with a solvent in slurry or spray; and

evaporation of the solvent, to form an alpha hydroxy acids polymer or co-polymer coating on said powder, whereby said coating can interact with the skin of a wearer when said cosmetic powder is applied to the skin.

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12. (Twice amended) The process according to claim 10, further comprising the step of mixing said alpha hydroxy acids polymer or co-polymer phase with at least one of lipid, lipophilic and hydrophilic functional substances.